GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendment to G.O.Ms.No 291, Revenue (CT-II) Department, dated 29-4-2019 so as to give effect to the recommendations made by GST Council in its 43rd meeting held on 28.05.2021– Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 205 Dated: 03-08-2021
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.291, Revenue (CT-II) Department, Dated 29.4.2019.
3. Notification No. 03/2021 - Central Tax (Rate), Department of Revenue, Ministry of Finance, Government of India Dated: 02-6-2021.
4. From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/2015, dated: 09 -06-2021.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 04-08-2021.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments to the notification issued in the G.O.Ms.No.291, Revenue (Commercial Taxes-II) Department, dated 29-4-2019, namely:-

2. This notification deemed to have come into force with effect from the 2nd day of June, 2021.

AMENDMENT

In the said notification, in the first paragraph,-

(a) for the words "in whose case the liability to ",the words", who shall " shall be substituted;

(b) for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier", the words " in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first whichever is earlier, falls" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn., & Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER